

CLASSIFICATION

SECRET

25X1

REPORT

CD NO. 25X1

COUNTRY Bulgaria

DATE DISTR. 17 Feb 1953

SUBJECT Organization of the Ministry of Finance
Office for Khaskovo Okrug

NO. OF PAGES 2

DATE OF INFO.

NO. OF ENCLS.
(LISTED BELOW)

25X1.

PLACE
ACQUIRED

SUPPLEMENT TO
REPORT NO.

25X1

THIS DOCUMENT CONTAINS INFORMATION AFFECTING THE NATIONAL DEFENSES OF THE UNITED STATES, WITHIN THE MEANING OF TITLE 18, SECTIONS 793 AND 794, OF THE U.S. CODE, AS AMENDED. ITS TRANSMISSION OR REVELATION OF ITS CONTENTS TO OR RECEIPT BY AN UNAUTHORIZED PERSON IS PROHIBITED BY LAW. THE REPRODUCTION OF THIS FORM IS PROHIBITED.

THIS IS UNEVALUATED INFORMATION

25X1

1. In December 1950, the Ministry of Finance in Sofia acquired greater control over provincial finance than it had previously possessed. This was accomplished by transferring the finance offices of the okrug people's councils to the Ministry of Finance branch offices which were established in each okrug. The duties of the okrug people's councils' finance sections were assumed by the Ministry of Finance branch offices, and the personnel of these offices, with their dossiers, were likewise transferred and made responsible to the Ministry of Finance.
2. Although this change meant a transferral of responsibility for provincial auditing, the system did not change otherwise, and the methods used in carrying out provincial audits remained substantially the same. In addition, the okrug people's councils retained their finance sections which continued to work with the Ministry of Finance okrug branch offices, the latter informing the former of their work.
3. In addition to its finance section, the Khaskovo Okrug People's Council had six other sections: Directorate (sub-divided Personnel and Correspondence), Agriculture, National Health, National Education, Communal Farming, and Local Industry.
4. The Ministry of Finance branch office for Khaskovo Okrug served all the okoliyas in Khaskovo Okrug: Khaskovo, Kurdzhali, Krumovgrad, Momchilgrad, Svilengrad, Kharmanli, Ardino, and Zlatograd.
- Auditing Procedure
5. The Okrug Finance Offices were principally concerned with auditing the books of public establishments. An auditor would call on the establishment without previous warning. The first step would be to seal the safe, and then to com-

CLASSIFICATION

SECRET

[illegible]

SECRET

25X1

-2-

pare the funds in the safe with the financial records. Bank deposits, if any, would be verified. The auditor would call in the manager, accountant, and cashier to explain any equivocal points.

6. Audits were held either once or twice a year. Assignments were sent out from Sofia, and auditors were told to draw a travel advance and depart forthwith. If a large factory was to be examined, two or perhaps three auditors would be dispatched. But in most cases the auditors would work individually and would be expected to finish an audit in 18-20 days' time. After all records had been examined, the auditor would make a report, to which he could append any recommendations. In cases of embezzlement, the auditor was empowered to summon the Militia to arrest the culprit and search his home. Other types of discrepancies were merely noted by the auditor. The report would then be sent to the Okoliya People's Council for comment and transmittal to the Ministry of Finance. The decision as to prosecution, if necessary, was left for the Sofia headquarters of the Ministry of Finance.

Location of the Khaskovo Okrug Ministry of Finance Office

7. The Khaskovo Okrug Ministry of Finance Office was located in a 2-story building in Svoda Square, the first floor of which was used by the State Petroleum Establishment, the Ministry of Finance branch office being confined to the second floor.

Inspectors in the Ministry of Finance Office for Khaskovo Okrug

8. There were ten auditors, or "inspectors", as they were called, in the Ministry of Finance Office for Khaskovo Okrug. Their names were:
 - a. Anton Gramatkov, Chief; from Svilengrad;
 - b. Anton Ruse Ovcharov, has held post for thirty years;
 - c. Rusi Petrov Rusev, a Communist from Syekirovo, Kharmanli Okoliya;
 - d. Vasil Gospodinov Dimov, from Khaskovo;
 - e. Stefan Bakharov, from Khaskovo;
 - f. Stefan Atanasov Ivanov, from Kazanluk;
 - g. Kosta Georgiev Delchev, from Stambolovo;
 - h. Penyu Ivanov, from Brest; and
 - i. Georgi Daskalov, from Khaskovo.

SECRET